

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

PEOPLE OF THE PHILIPPINES, CTA Crim. Case No. O-099
Plaintiff, (I.S. NO. 06L-23936)

For: VIOL. OF SEC. 255 IN REL.
TO SEC. 253 (d) AND 256
NATIONAL INTERNAL
REVENUE CODE, AS
AMENDED

-versus-

ERLINDA K. ILUSORIO
Lakebridge Development Corporation,
2/F Pacific Star Bldg., Sen. Gil J.
Puyat Ave.
Cor. Makati Avenue, Makati City,

Members:
RINGPIS-LIBAN, Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.

Promulgated:

Accused.

OCT 08 2024

X

X

RESOLUTION

For the Court’s resolution is plaintiff’s *Motion for Reconsideration (Re: Resolution dated 09 August 2024)*, filed on August 27, 2024, assailing the Court’s dismissal of this case on the ground of prescription.

The Motion is bereft of merit.

Plaintiff’s position, that the filing of the complaint with the Department of Justice suspended the prescriptive period, is based on *People v. Lee*¹ (“Lee”), citing *Panaguiton v. Department of Justice*² (“Panaguiton”). Notably, the former involves a violation of *Republic Act* (“RA”) No. 7877 while the latter involves a violation of *Batas Pambansa* (“BP”) Blg. 22. The prescriptive period for the prosecution of said violations is provided by *Act 3326, as amended by Act 3763*.

As observed in *Panaguiton*, *Act 3326* was passed to provide prescriptive periods for violations of special laws which do not provide their own such periods. Here, the *National Internal Revenue Code of 1997*, as

¹ G.R. No. 234618, September 16, 2019.

² G.R. No. 167571, November 25, 2008.

amended (“NIRC”), already provides its own prescriptive period through *Section 281*. This period is further specific by *Rule 9, Section 2 of the Revised Rules of the Court of Tax Appeals* (“RRCTA”), which has no equivalent for violations of either *RA No. 7877* or *BP Blg. 22*.

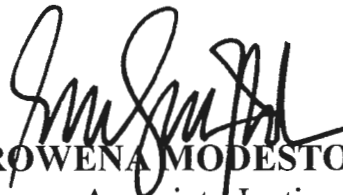
Given, then, that the prescriptive period here is not governed by *Act 3326, as amended*, and that the violations covered by the cited Decisions have no equivalent to *Rule 9, Section 2 of the RRCTA*, both *Lee* and *Panaguiton* are inapplicable here. The Court must thus follow the prescriptive period as laid down by the *NIRC* and as specified by the *RRCTA*.

The Motion consequently raises no serious challenge to Our dismissal of this case, which must thus be affirmed.

ACCORDINGLY, plaintiff’s *Motion for Reconsideration* (*Re: Resolution dated 09 August 2024*) is hereby **DENIED** for lack of merit. The Resolution, dated August 9, 2024, is hereby **AFFIRMED**.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

(On Leave)
CORAZON G. FERRER-FLORES
Associate Justice